

GETTING THE MONEY TO PAY YOU

- A FISCAL REFRESHER FOR THE IM/W-2 RANDOM MOMENT SAMPLE
- Presented via Webcast
- April 13, 2009



A JOINT PRESENTATION BY

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AGENDA

- Refresher
- Things to think about
- Real life examples
- Q&A

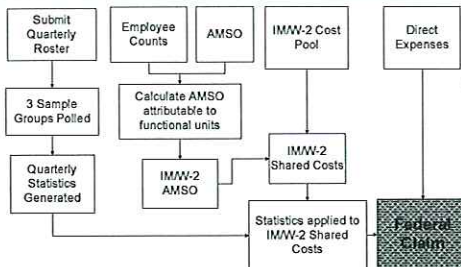
EXPECTED OUTCOMES

- County staff will be able to accurately report:
 - Employee counts
 - AMSO Costs
 - IMW-2 Cost Pool
 - Direct Program Expenses
- Claiming to federal programs will be accurate

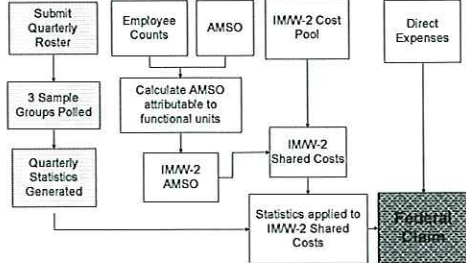
WHAT'S THE POINT?

ACCURATE REPORTING TO
THE FEDERAL
GOVERNMENT SO THE
STATE CAN GET MONEY
TO PAY YOU

THE BIG PICTURE



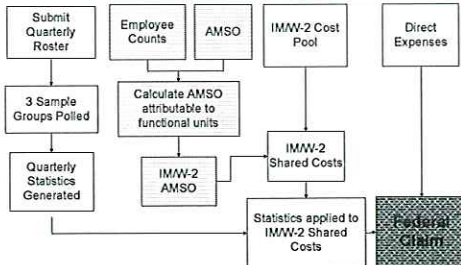
FOCUS ON THE ROSTER



RMS ROSTER

- Updated quarterly
- Who
 - All staff, full and part-time
 - In the IM-W2 functional area
 - Work on 2 or more programs
 - Work directly with clients
- Do not include supervisors unless they carry at least a 50% caseload

FOCUS ON AMSO



EMPLOYEE COUNTS

- Used to allocate AMSO to functional units
- Due the first week of the last month of the quarter--March, June, September and December
- Point in time—middle month of quarter
- Send to both DHS and DWD

EMPLOYEE COUNTS

- Include all employees of the agency that administers the IM and/or W-2 programs
- Should reconcile to agency records
- When in doubt, ASK

ALL PROGRAMS SHARED

- Support entire agency
- Examples: Agency director, accounting staff, agency receptionist
- Include salaries and expenses related to these staff in AMSO cost pool

HOW DO I COUNT . . .

- Most staff are a count of one, regardless of whether full or part time
- Vacant positions—count if intend to fill during quarter
- Staff without an office—Discuss with Becky Craig
- Document decisions

PEOPLE THAT WORK IN MORE THAN ONE FUNCTIONAL AREA

- Supervisors split based on number of staff supervised
- Direct workers captured in RMS statistics so include in IM/W-2 functional area
 - If working on program not included in IM/W-2 category, provide program and activity

CONTRACTED AND LIMITED TERM EMPLOYEES

Treat like a county employee if:

- Serves same function as a county employee
- Uses county space
- Is listed on IM/W2 RMS Roster
- County provides telephone and email
- Reports directly to a county employee

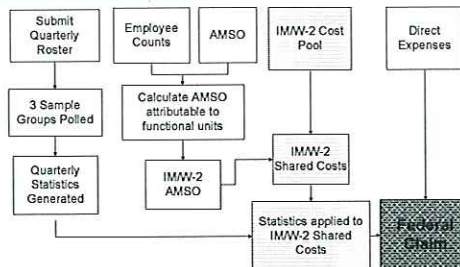
AMSO

- Incurred for common or joint purposes
- Cannot be specifically identified to a particular program
- Overhead plus indirect costs related to the operation of the county agency responsible for the administration of IM and/or W-2 programs
- Like costs must receive consistent treatment

AMSO INCLUDES

- Your agency's share of county indirect
- Director's salary and fringe
- Finance and payroll staff and related expenses
- Department-wide receptionist and clerical staff and related expenses
- Building expenses
- All other overhead costs for your agency

FOCUS ON SHARED COSTS



IM/W-2 COST POOL

- Any costs that benefit 2 or more IM/W-2 programs within the IM/W-2 functional area
- Salaries and fringe benefits of all individuals in the RMS time study
- Salaries and fringe benefits of most supervisors and administrative personnel for IM/W-2 Programs

SHARED COST CALCULATIONS

- Step 1—Calculates percentage of AMSO for IM/W2 using Employee Count
- Step 2—Calculates IM/W2 AMSO by applying percentage in Step 1
- Step 3--Adds the amount of allocated AMSO from Step 2 to IM/W2 Cost Pool to come up with IM/W2 Shared Costs
- Step 4--Allocates IM/W2 Shared Costs to programs based on RMS statistics

Step 1 – Percentage of AMSO for IM/W2

	Employee Count		Employee Count %
All Programs Shared	5		
IM/W2	10	$10/30 =$	33%
Social Service	15	$15/30 =$	50%
51 Board	5	$5/30 =$	17%
Total Employees	35		
Total Functional Area Employees	30		

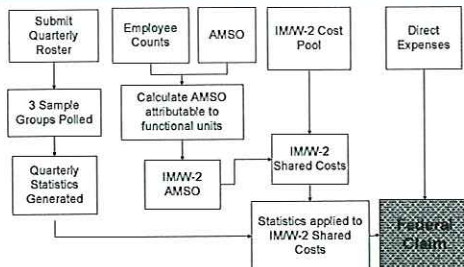
**STEPS 2 AND 3—Calculate IM/W2
AMSO AND ADD TO IM/W2 COST POOL**

	Line Code	Amount Reported	IM/W2 AMSO %	IM/W2 Shared Cost
AMSO	4076	10,000	33%	3,300
IM/W2 Cost Pool	4320	20,000		20,000
TOTAL IM/W2 Shared Costs				23,300

**STEP 4—Allocate IM/W2 Shared
Costs to Programs**

IM/W2 Shared Costs		23,300
TANF	10%	2,330
FoodShare	40%	9,320
Child Care	10%	2,330
Wisconsin Medicaid	20%	4,660
Other Programs	20%	4,660

FOCUS ON DIRECT EXPENSES



DIRECT EXPENSES

- Those costs that can be specifically identified to a particular program
- Program: Level at which costs are ultimately charged or reported on the federal claim
- Must be reported to be added to RMS allocated costs for total federal claiming

DIRECT EXPENSES

- Almost any line code could have direct expenses
- It would be unusual to have eligibility costs charged directly
- It would be unusual for administrative cost to be charged directly except 100% time reporting by program managers

DIRECT EXPENSES

- Examples of programs
 - Food Share Certification
 - Food Share Fair Hearings
 - TANF Administration
 - TANF Eligibility
 - Wisconsin Medicaid
 - MA Transportation
 - Child Care Fraud Investigation

DIRECT EXPENSES

- Examples of direct expenses
 - MA Transportation Administration performed outside the IMW2 Unit
 - Subcontracted costs
 - W-2 Work Experience
 - W-2 Emergency Payments
 - Program-specific printing or advertising
 - FSET Transportation and Participant Support

100% Time Reporting for Program Managers

- Special criteria for 100% time reporting:
 - Program managers with no client contact or supervisory responsibilities.
 - Program management is a regular and routine part of the person's responsibilities.
 - Supervisors whose time is not in the same distribution as the RMS statistics.

100% Time Reporting for Program Managers

- Notify Becky Craig if you have someone who fits the criteria.
- Instructions and suggested template for 100% time reporting are on the DCF RMS website at:
<http://dcf.wisconsin.gov/rms/default.htm>

SPECIAL COST POOLS

- BadgerCare Plus Cost Pool (400500)
- Program Integrity Cost Pool (400100)



Program Integrity Cost Pool

- Dedicated Fraud Prevention Investigator (FPI) costs
 - Exclude from IMW2 Cost Pool
 - FPI is not on the Roster
- Subcontracted Fraud
 - 400100 if can't identify programs
 - Direct to 400101-400104 if can identify to specific program or programs

THINGS TO THINK ABOUT

- IS AMSO DISTRIBUTION REASONABLE FOR CHARGING TO VARIOUS PROGRAMS?
 - Methodology change
 - New staff
 - New software
 - Change in staff responsibilities
 - Physical location changes

THINGS TO THINK ABOUT

- SUBCONTRACTED COSTS
 - OFTEN FOR A SPECIFIC PROGRAM
 - FRAUD PREVENTION INVESTIGATOR
 - FSET
- MA TRANSPORTATION ADMIN DONE OUTSIDE HUMAN SERVICES DEPARTMENT

THINGS TO THINK ABOUT

- EMPLOYEE COUNT
 - ARE YOU INCLUDING ALL OF THE RIGHT PEOPLE IN THE IM/W2 FUNCTIONAL UNIT?
 - IF A PERSON IS ON THE ROSTER, THEY ARE IM/W2
 - IF THEIR COSTS ARE IN THE IM/W2 SHARED COSTS, THEY ARE IM/W2

THINGS TO THINK ABOUT

- All costs reported on CARS profile 76 should be in AMSO, the IM/W2 Cost Pool, Special Cost Pool or Direct
- If it's not, we're not earning all the federal dollars we need to pay you
- Most of the Real Life Examples were reported on Profile 76 but not for federal claiming

REAL LIFE EXAMPLES

- COMPUTER HARDWARE FOR ADMINISTRATIVE STAFF
 - SERVE ENTIRE AGENCY → AMSO
 - SERVE IMW2 FUNCTIONAL AREA → IMW2 COST POOL

REAL LIFE EXAMPLES

- BACKGROUND CHECKS FOR PROSPECTIVE DAY CARE PROVIDERS
 - NOT INCOME MAINTENANCE → NOT CHARGEABLE AGAINST IMAA
 - CHECK CHILD CARE CONTRACT

REAL LIFE EXAMPLES

- HS DIRECTOR TRAINING REGISTRATION FEE
 - What was training for?
 - If general or more than IMW2 programs → AMSO
 - If can identify to 2 or more IM or W2 programs may be able to include in IMW2 Cost Pool
 - If specific to one program, can charge directly to program

REAL LIFE EXAMPLES

- Clerical help
 - ENTIRE AGENCY → AMSO
 - IM/W2 FUNCTIONAL AREA → IM/W2 COST POOL

REAL LIFE EXAMPLES

- FRAUD PREVENTION INVESTIGATION
 - SUBCONTRACTED COSTS
 - CAN CHARGE DIRECTLY TO SPECIFIC PROGRAM IF INVOICE FROM FPI PROVIDES ENOUGH INFORMATION
 - IF NOT ENOUGH INFORMATION, REPORT TO PROGRAM INTEGRITY COST POOL (400100)

ADDITIONAL RESOURCES

- Random Moment Sample Website
 - <http://dcf.wisconsin.gov/rms/default.htm>
- DHS IM-RMS Website
 - <http://dhs.wisconsin.gov/bfs/CARS/index.htm>
- DWD CORE Website
 - <http://www.dwd.state.wi.us/core/default.htm>

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